



State of Washington  
Department of Revenue  
PO Box 47464  
Olympia WA 98504-7464

# JULY – AUG – SEPT 2000 NATURAL GAS USE TAX RETURN

**Q3**

**00**

Name \_\_\_\_\_ Tax Reporting Acct. No. \_\_\_\_\_

Firm Name \_\_\_\_\_

Show Changes in Address / Phone /  
Ownership and Date of Change

Street Address \_\_\_\_\_

City, State, Zip \_\_\_\_\_

See Instructions on Page 4

| Line No.     | City Code | Volume (In Therms) | Purchase Price | Transportation Charges | Total Value | Tax Rate | Tax Due | Dept. Use Only |
|--------------|-----------|--------------------|----------------|------------------------|-------------|----------|---------|----------------|
| 1            | State     |                    |                |                        |             | .03852   |         |                |
| 2            |           |                    |                |                        |             |          |         |                |
| 3            |           |                    |                |                        |             |          |         |                |
| 4            |           |                    |                |                        |             |          |         |                |
| 5            |           |                    |                |                        |             |          |         |                |
| 6            |           |                    |                |                        |             |          |         |                |
| 7            |           |                    |                |                        |             |          |         |                |
| 8            |           |                    |                |                        |             |          |         |                |
| <b>TOTAL</b> |           |                    |                |                        |             |          |         |                |

## CREDITS (Credits for Tax Paid in Another State)

| Line No.             | City Code | Consumer Paid Use Tax * | Seller Paid State Gross Receipts | Seller Paid Municipal Gross Receipts Tax * | TOTAL |
|----------------------|-----------|-------------------------|----------------------------------|--|-------|
| 9                    | Stat      |                         |                                  |  |       |
| 10                   |           |                         |                                  |  |       |
| 11                   |           |                         |                                  |  |       |
| <b>TOTAL CREDITS</b> |           |                         |                                  |  |       |

\* This credit is to be split proportionally among the locations. For example, if the state's portion of this tax constitutes 38.7 percent of the total tax, then 38.7 percent of the credit is to be deducted from the state's portion of this tax.

## PRIOR PERIOD ADJUSTMENTS

| Line No. | Type of Adjustment | Amount | Explanation |
|----------|--------------------|--------|-------------|
|          |                    |        |             |

## THIS RETURN IS DUE OCTOBER 31, 2000

TAXPAYER MUST FILE A RETURN EVEN IF NO  
TAX IS DUE

\*\* Add Penalty If Paying After October 31, 2000  
Minimum \$5.00

5% After October 31, 2000  
10% After November 30, 2000  
20% After January 2, 2001

Signature \_\_\_\_\_

Telephone \_\_\_\_\_ Date \_\_\_\_\_

| Line No. | Totals                        | Tax Due | Dept. Use Only |
|----------|-------------------------------|---------|----------------|
| 13       | Tax Due                       | +       |                |
| 14       | Less Credits                  | -       |                |
| 15       | Total Tax Due                 | =       |                |
| 16       | Penalty **                    | +       |                |
| 17       | Interest                      | +       |                |
| 18       | Less Adjustments              | -       |                |
| 19       | <b>Total Payment Enclosed</b> | =       |                |

To inquire about the availability of this document in an alternate format for the visually impaired, please call (360) 753-3217. Teletype (TTY) users may call (800) 451-7985. You may also access tax information on our Internet home page at <http://dor.wa.gov>.

## **CITY CODES AND TAX RATES**

| <b>Code</b> | <b>City</b>                 | <b>Rate</b> | <b>Code</b> | <b>City</b>                       | <b>Rate</b>   |
|-------------|-----------------------------|-------------|-------------|-----------------------------------|---------------|
| 1701        | Algona .....                | .06000      | 1726        | Seattle .....                     | .06000        |
| 1702        | Auburn.....                 | .04500      | 3907        | Selah:                            |               |
| 1704        | Bellevue.....               | .04500      |             | First \$2,000 each month.....     | .06000        |
| 3701        | Bellingham .....            | .06000      |             | Over \$2,000 in a month .....     | <i>no tax</i> |
| 2902        | Burlington .....            | .03000      | 3210        | Spokane .....                     | .06000        |
| 2101        | Centralia.....              | .05000      | 3116        | Stanwood .....                    | .06000        |
| 2102        | Chehalis .....              | .06000      | 2716        | Sumner:                           |               |
| 3202        | Cheney.....                 | .10000      |             | First \$14,285.71 each month..... | .05250        |
| 0202        | Clarkston.....              | .06000      |             | Over \$14285.71 in a month .....  | <i>no tax</i> |
| 3601        | College Place.....          | .04000      | 3908        | Sunnyside.....                    | .06000        |
| 1101        | Connell .....               | .06000      | 2717        | Tacoma.....                       | .06000        |
| 3104        | Edmonds.....                | .05750      | 3406        | Tumwater .....                    | .06000        |
| 3105        | Everett.....                | .04500      | 3911        | Union Gap.....                    | .06000        |
| 1732        | Federal Way.....            | .05000      | 0605        | Vancouver:                        |               |
| 3704        | Ferndale .....              | .05000      |             | First \$2,000 each month.....     | .06000        |
| 2706        | Fife .....                  | .04500      |             | Over \$2,000 in a month .....     | .01250        |
| 3901        | Grandview .....             | .06000      | 3604        | Walla Walla .....                 | .06000        |
| 0302        | Kennewick.....              | .08500      | 1313        | Warden:                           |               |
| 1715        | Kent.....                   | .04800      |             | First \$200,000 annually.....     | .06000        |
| 1716        | Kirkland .....              | .06000      |             | Over \$200,000 annually .....     | <i>no tax</i> |
| 3111        | Marysville.....             | .05000      | 0606        | Washougal .....                   | .04000        |
| 3206        | Medical Lake .....          | .06000      | 0405        | Wenatchee .....                   | .06000        |
| 3207        | Millwood.....               | .02000      | 0805        | Woodland .....                    | .05000        |
| 2907        | Mount Vernon .....          | .06000      |             |                                   |               |
| 3114        | Mukilteo .....              | .06000      |             |                                   |               |
| 3403        | Olympia.....                | .06000      |             |                                   |               |
| 0103        | Othello.....                | .06000      |             |                                   |               |
| 3812        | Pullman .....               | .07000      |             |                                   |               |
| 2711        | Puyallup:                   |             |             |                                   |               |
|             | First \$420 each month..... | .06000      |             |                                   |               |
|             | Over \$420 in a month ..... | .01000      |             |                                   |               |
| 1724        | Redmond .....               | .05500      |             |                                   |               |
| 1725        | Renton.....                 | .06000      |             |                                   |               |



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# INSTRUCTIONS FOR COMPLETING THE NATURAL GAS USE TAX RETURN

**Filing** - This return must be filed with the Washington State Department of Revenue. You must file on or before the last day of the month following the taxable period. A penalty for filing late will be applied on all taxes received and postmarked after the due date.

**Payment** - Payment should be made by check or money order if it is sent through the mail. Make your check or money order payable to the Washington State Department of Revenue and mail to the Washington State Department of Revenue, General Administration Bldg., PO Box 47464, Olympia WA 98504-7464, Attn: Brokered Natural Gas.

**Questions** - If you have questions or need help filling out this return, please call the Department of Revenue at (360) 902-7063, weekdays, for assistance.

**City Code Column** - From the chart on the inside page of this return, find the city in which you received your brokered natural gas. If that address is in the county, you only need to complete the state portion of this tax on line 1. All branch locations may be combined on line 1 to report one total for the state portion of this tax.

Enter the four-digit code for your city in the city code column. Then enter the tax rate for that city in the tax rate column.

**Volume** - Enter the total volume of gas, in therms, delivered for this period on line 1, and enter the volume of gas, in therms, delivered to a location inside a city on any city lines previously identified. If your company received brokered natural gas in more than one location, enter the volume for each city on a separate line. If brokered natural gas was received in more than one location within the same city, you may aggregate those locations on one line for one total. This information will be cross-matched with the quarterly reports required from gas deliverers.

1 MMBTU = 10 therms or

1 therm = 100,000 BTU's.

**Purchase Price** - Enter the purchase price of the gas delivered in the quarter. Enter only the price of the gas. Do not include the transportation charges.

**Transportation Charges** - If all or part of the transportation charges for the delivery of the brokered natural gas are separately subject to the state's public utility tax (RCW 82.16.020(1)(c)) and the cities' public utility tax (RCW 35.21.870), then those transportation charges are exempt and may be excluded from the measure of the use tax. Enter the non-exempt amount charged for interstate transportation on the gas delivered for this period on line 1 and on any of the city lines already identified above.

The tax is structured so that either the public utility tax or the natural gas use tax is paid. The following examples identify which of the two taxes applies in given situations.

## **Examples:**

- a) A public university purchases natural gas from an out-of-state supplier through a broker. An interstate pipeline company delivers the natural gas to the local distribution company who delivers it to the university. The university pays the supplier for the natural gas, the pipeline company for its transportation charges, and the local distribution company for its transportation charges. The transportation charges paid to the pipeline company are subject to the Natural Gas Use Tax because they are not subject to Public Utility Tax. This is because transportation originates outside the state and terminates within the state. The transportation charges paid to the local distribution company are subject to the Public Utility Tax. Since transportation originates and terminates entirely within the state, the transportation charges, therefore, are not subject to the Natural Gas Use Tax. In conclusion, the value of the natural gas reported should include its purchase price from the supplier as well as the transportation charges paid to the pipeline company.
- a) The same scenario as (a) except the gas is delivered directly to the university by the pipeline company and bypasses the local distribution company's final delivery. The university pays the supplier for the natural gas and the pipeline for its transportation charges. The transportation charges are subject to the Natural Gas Use Tax because they are not subject to Public Utility Tax. The value of the natural gas reported should include its purchase price from the supplier as well as the transportation charges paid to the pipeline company.

**Total Value** - Add the purchase price and transportation charges, then enter the total value on line 1 and on any of the city lines identified previously.

**Tax Due** - Multiply the total value times the tax rate and enter the result in this column.

**Credits** - A credit is allowed against this use tax for any use tax paid by the consumer to another state on the gas consumed or used and subject to this tax. Any use tax allowed as a credit shall be prorated to the states' and cities' portion of the tax based on the relative rates of the taxes.

A credit is also allowed against the use tax imposed by the state for any gross receipts tax imposed by another state on the seller of the gas with respect to the gas consumed or used.

A credit is allowed against the use tax imposed by the cities for any gross receipts tax imposed by another state or political subdivision of the state on the seller of the gas with respect to the gas consumed or used.

**Prior Period Adjustments** - Enter any adjustments for previous periods in this column and provide an explanation for each one.